

The following is a summary of significant changes to the 2023-24 annual budget for the period of July 1 through September 30, 2023:

100-24-01

General Fund

- Estimated Revenue increased by a net \$348,715 as a result of the following:
 - \$247,600 increase to State Sources to record the receipt of Civic Seal of Excellence funding for teacher eligible teacher bonuses.
 - \$101,115 net increase to Local Sources to record the receipt of several grants, including Dollar General Literacy Foundation, Dr. Philips School Supply, Walmart Grant Program, Toshiba America Foundation, Board of County Commissioners-St. Cloud High School, and to adjust projected reimbursements for Restitution-Damaged Property, OCEA President's Salary, and the CBC Education Liaison Salary.
- Appropriations increased by a net \$348,715 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

42X-24-01

Special Revenue-Other Federal

- Estimated Revenues increased by \$1,879,556 to record receipt of grant awards for Glimpse Gifted Learning-Year 2, National Council for History Education, Title III-Part A, and Victory Charter K-5 Public Charter School Program-Planning, Program Design & Implementation.
- Appropriations increased by \$1,879,556 to make the additional grant funding available for expenditure. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

44X-24-01

Special Revenue-Federal COVID Relief

- Estimated Revenues increased by \$165,627 to adjust carryover for the ESSER II(b) allocation.
- Appropriations increased by a net \$165,627 to make these funds available for expenditure. Reallocations between functions reflect budget adjustments made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

July 1 - September 30, 2023

FUND 100
General Fund

Amendment Number: 100-24-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	750,000.00	750,000.00	0.00
Federal Through State	0200	1,500,000.00	1,500,000.00	0.00
State Sources	0300	418,930,727.80	419,178,327.80	247,600.00
Local Sources	0400	223,049,766.06	223,150,880.97	101,114.91
Transfers In	0600	26,953,947.00	26,953,947.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	200,000.00	200,000.00	0.00
TOTAL ESTIMATED REVENUES		671,384,440.86	671,733,155.77	348,714.91
Beginning Fund Balance	27XX	88,647,749.29	88,647,749.29	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 760,032,190.15	\$ 760,380,905.06	\$ 348,714.91
APPROPRIATIONS				
Instruction	5000	469,000,620.52	469,340,335.43	339,714.91
Pupil Personnel Services	6100	34,445,823.18	34,445,823.18	0.00
Instructional Media Services	6200	5,637,190.97	5,640,690.97	3,500.00
Instructional & Curriculum Development Svcs	6300	20,230,748.87	20,230,748.87	0.00
Instructional Staff Training Svcs	6400	6,787,732.32	6,787,732.32	0.00
Instructional Related Technology	6500	2,492,312.02	2,492,312.02	0.00
Board of Education	7100	2,020,211.64	2,020,211.64	0.00
General Administration	7200	2,338,743.43	2,338,743.43	0.00
School Administration	7300	32,920,559.90	32,920,559.90	0.00
Facilities Acquisition and Construction	7400	13,197,519.13	13,197,519.13	0.00
Fiscal Services	7500	2,754,560.39	2,754,560.39	0.00
Food Services	7600	552,227.25	552,227.25	0.00
Central Services	7700	8,716,474.48	8,721,974.48	5,500.00
Pupil Transportation Services	7800	29,660,461.47	29,660,461.47	0.00
Operation of Plant	7900	54,653,313.58	54,653,313.58	0.00
Maintenance of Plant	8100	12,791,327.72	12,791,327.72	0.00
Administrative Technology Services	8200	5,939,088.21	5,939,088.21	0.00
Community Services	9100	6,777,695.68	6,777,695.68	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		710,916,610.76	711,265,325.67	348,714.91
Ending Fund Balance		49,115,579.39	49,115,579.39	(0.00)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 760,032,190.15	\$ 760,380,905.06	\$ 348,714.91

Submitted to Board: November 14, 2023

The School District of Osceola County, FL

Budget Amendment

July 1 - September 30, 2023

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-24-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	3,042,954.94	3,740,115.94	697,161.00
Federal Through State	0200	70,315,033.11	71,497,428.08	1,182,394.97
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		73,357,988.05	75,237,544.02	1,879,555.97
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 73,357,988.05	\$ 75,237,544.02	\$ 1,879,555.97
APPROPRIATIONS				
Instruction	5000	49,557,025.91	48,488,382.15	(1,068,643.76)
Pupil Personnel Services	6100	2,812,189.17	3,063,753.42	251,564.25
Instructional Media Services	6200	355,236.67	423,147.81	67,911.14
Instructional & Curriculum Development Svcs	6300	9,924,396.89	10,752,983.92	828,587.03
Instructional Staff Training Svcs	6400	7,003,515.49	8,219,536.63	1,216,021.14
Instructional Related Technology	6500	85,110.62	85,110.62	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	998,023.05	1,139,419.13	141,396.08
School Administration	7300	3,974.59	13,043.59	9,069.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	802,309.18	1,133,142.01	330,832.83
Pupil Transportation Services	7800	178,960.93	265,850.93	86,890.00
Operation of Plant	7900	0.00	4,281.97	4,281.97
Maintenance of Plant	8100	48,898.85	57,485.53	8,586.68
Administrative Technology Services	8200	31,592.90	32,755.21	1,162.31
Community Services	9100	1,556,753.80	1,558,651.10	1,897.30
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		73,357,988.05	75,237,544.02	1,879,555.97
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 73,357,988.05	\$ 75,237,544.02	\$ 1,879,555.97

Submitted to Board:

November 14, 2023

The School District of Osceola County, FL

Budget Amendment

July 1 - September 30, 2023

FUND 44X

Special Revenue-Federal COVID Relief

Amendment Number:

44X-24-01

Account Name	Account	Current Budget	Revised Budget	Change
ESTIMATED REVENUES				
Federal Direct	0100	47,019.68	47,019.68	0.00
Federal Through State	0200	80,030,196.06	80,195,823.52	165,627.46
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		80,077,215.74	80,242,843.20	165,627.46
Beginning Fund Balance	27XX	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE		\$ 80,077,215.74	\$ 80,242,843.20	\$ 165,627.46
APPROPRIATIONS				
Instruction	5000	64,320,097.07	59,330,742.73	(4,989,354.34)
Pupil Personnel Services	6100	1,038,514.03	1,609,815.78	571,301.75
Instructional Media Services	6200	68,807.13	111,238.33	42,431.20
Instructional & Curriculum Development Svcs	6300	456,111.76	1,119,238.10	663,126.34
Instructional Staff Training Svcs	6400	4,357,470.42	8,115,839.33	3,758,368.91
Instructional Related Technology	6500	6,626,112.02	6,012,279.80	(613,832.22)
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,442,318.77	1,435,245.92	(7,072.85)
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	19,820.00	19,820.00	0.00
Fiscal Services	7500	150,000.00	61,404.18	(88,595.82)
Food Services	7600	0.00	0.00	0.00
Central Services	7700	314,354.75	307,640.65	(6,714.10)
Pupil Transportation Services	7800	855,852.18	1,209,352.18	353,500.00
Operation of Plant	7900	424,917.74	424,917.74	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	2,839.87	485,308.46	482,468.59
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
TOTAL APPROPRIATIONS		80,077,215.74	80,242,843.20	165,627.46
Ending Fund Balance		0.00	0.00	0.00
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE		\$ 80,077,215.74	\$ 80,242,843.20	\$ 165,627.46

Submitted to Board:

November 14, 2023